IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 604 of 1992

For Approval and Signature:

HON'BLE MR.JUSTICE M.S.SHAH Sd/-
and
HON'BLE MR.JUSTICE D.A.MEHTA Sd/-

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the concerned Magistrate/Magistrates,Judge/Judges,Tribunal/Tribunals? : NO

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SURGIPLAST LTD.

Versus

UNION OF INDIA

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Appearance:

1. Special Civil Application No. 604 of 1992

MR SN THAKKAR for Petitioner No. 1-2
SERVED BY RPAD - (R) for Respondent No. 1
MR SIRAJ GORI, AGP.for Respondent No. 2,3-4
M/S MG DOSHIT & CO for Respondent No. 3-4
RULE SERVED for Respondent No. 5

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CORAM : HON'BLE MR.JUSTICE M.S.SHAH
and
HON'BLE MR.JUSTICE D.A.MEHTA

Date of decision: 26/07/2004

ORAL JUDGEMENT

(Per : HON'BLE MR.JUSTICE M.S.SHAH)

The petitioner No.1 - Company has preferred this petition for restraining the respondent- Sales Tax Authorities from making any coercive recovery of sales tax dues. This Court while issuing notice on the petition and thereafter while issuing Rule in the year 1992 had granted ad-interim relief restraining the respondents from effecting recovery of dues by adopting coercive measures and from cancelling the registration on the condition that the petitioners go on paying 20% of the current dues of Sales-tax subject to certain conditions. That order was thereafter modified on 15/10/1992 by permitting the petitioner to make representation to the appropriate authority of the Sales-tax department so far as the current dues were concerned and regarding past dues the stay against recovery was granted.

When the petition reached hearing it was brought to the notice of the Court that the petitioner Company has been ordered to be wound up and therefore the notice was issued to the Official Liquidator. Mr.Kuvadia, the Official Liquidator has appeared in person and states that since the winding up proceedings are going on this petition is not required to be persuaded but as and when the Sales Tax Department lodges the claim the Official Liquidator shall consider the same along with dues of other creditors in accordance with law.

In view of the aforesaid statement nothing further survives in the petition and is disposed of as infructuous. Rule is discharged with no order as to costs.

Sd/-
(M.S.Shah,J)
Sd/-
(D.A.Mehta,J)
m.m.bhatt